

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D.C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-34

September 20, 1956

Bottling Distilled Spirits in Bond
Under More Than One Trade Name

Proprietors of internal revenue
bonded warehouses and
others concerned:

1. Recent liberalizing amendments to regulations governing internal revenue bonded warehouses (26 CFR Part 225) make possible the use of more than one trade name in the bottling in bond of single lots of distilled spirits. The purpose of this industry circular is to furnish advice regarding certain phases of the procedure to be followed in conducting such operations.

2. When more than one approved trade name is to be used in bottling a single lot of distilled spirits in bond, the application on Form 1515 for withdrawal of the packages shall list each of the trade names to be used. Similarly, in accounting on Form 1515 for the spirits bottled, the trade names used shall be shown in conjunction with the reporting of the details of bottling and cases filled. If necessary, a continuation sheet may be used for that purpose pending the next revision of the form.

3. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


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